

2008 - Statement of Utah Tax Withheld on Mineral Production

TC-675R

1 Payer's name, address, state and ZIP code		7 Recipient's name, address, state, and ZIP code									
2 Payer's federal EIN	3 Utah account ID	8 Recipient's federal EIN (or if an individual, SSN)									
4 Utah mineral production gross payment to recipient		9 Recipient entity type (check one) <table><tr><td><input type="checkbox"/> C - Corporation</td><td><input type="checkbox"/> O - Limited Liability Partnership</td></tr><tr><td><input type="checkbox"/> S - S Corporation</td><td><input type="checkbox"/> I - Individual</td></tr><tr><td><input type="checkbox"/> L - Limited Liability Company</td><td><input type="checkbox"/> T - Trust Estate or Fiduciary</td></tr><tr><td><input type="checkbox"/> P - Partnership</td><td></td></tr></table>		<input type="checkbox"/> C - Corporation	<input type="checkbox"/> O - Limited Liability Partnership	<input type="checkbox"/> S - S Corporation	<input type="checkbox"/> I - Individual	<input type="checkbox"/> L - Limited Liability Company	<input type="checkbox"/> T - Trust Estate or Fiduciary	<input type="checkbox"/> P - Partnership	
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<input type="checkbox"/> P - Partnership											
5 Utah tax withheld on mineral production											
6 Utah mineral production gross payment not subject to withholding											

All Recipients

The amount of Utah withholding tax shown in box 5 of this TC-675R should be claimed as a refundable credit on your Utah tax return.

Individual Income Tax Return

If filing a Utah Individual Income Tax Return on paper, enter the information from this TC-675R on form TC-40W, Part 2. If filing your Utah return electronically, you can only claim the withholding tax from one TC-675R. If you have more than one of these forms, you must file on paper.

Individuals receiving Payments through Partnerships, Trusts and S Corporations

If production payments and withholding tax amounts are distributed to you, a Schedule K-1 (instead of a TC-675R) should be furnished by the payer showing your proportionate share of these amounts. The proportioned withholding tax amount may be claimed on your Utah tax return.

Partnership, Fiduciary and Corporation Tax Return

If filing a Utah partnership, fiduciary or corporation tax return, enter the credit for the amount shown in box 5 of TC-675R or on Schedule K-1 according to the specific instructions for that return. Attach the TC-675R and/or Schedule K-1 to the return when filing.

Payers who are Partnerships, Trusts and S Corporations

If you make production payments and withhold tax amounts that are distributed to partners, beneficiaries and resident shareholders, you **MUST** furnish a Schedule K-1 to each recipient showing their proportionate amounts of the production payments and the withholding tax. Do not issue separate forms TC-675R to show these amounts. Only producers licensed with the State of Utah for mineral production tax withholding may issue form TC-675R.

Utah Mineral Production Gross Payment not Subject to Withholding

The amount shown in box 6 is the payment made to a recipient that would have been subject to withholding had the recipient not filed an exemption certificate in accordance with Section 59-6-102.1.